

**CERTIFICATION OF ADMINISTRATIVE RULES
OF THE DEPARTMENT OF REVENUE
FILED WITH THE SECRETARY OF STATE
KAREN HANDEL**

(Pursuant to O.C.G.A. §§ 50-13-3, 50-13-4 and 50-13-6.)

I do hereby certify that the attached Rule is a correct copy as promulgated and adopted on the 11 of January, 2010.

GEORGIA DEPARTMENT OF REVENUE

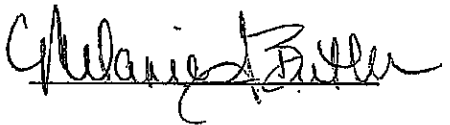
Filing Date: January 11, 2010.

The Georgia Department of Revenue has adopted:

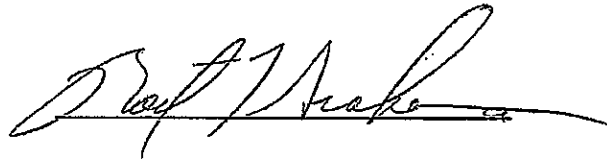
Rule 560-8-1-.15, entitled "Manufacturer, Distributor, and Dealer to Make Accurate Invoice."

The aforementioned Rule is being adopted under the authority of O.C.G.A. §§ 48-2-12, 48-11-2, and 48-11-6.

Sworn to and subscribed before me this 11 day of January, 2010.



Notary Public, Rockdale County, Georgia
(Notary Public Seal)
My Commission Expires Nov. 19, 2012



Bart L. Graham
Commissioner
Georgia Department of Revenue

**RULES
OF
DEPARTMENT OF REVENUE
ALCOHOL AND TOBACCO DIVISION**

**CHAPTER 560-8-1
GENERAL PROVISIONS**

560-8-1-.15 Manufacturer, Distributor, and Dealer to Make Accurate Invoice.

(1) The sale or delivery of any Tobacco Product by a Manufacturer, Distributor, or Dealer or its agents, or employees, shall include a written invoice delivered contemporaneously with the sale or delivery to any Manufacturer, Distributor, or Dealer.

(2) Each sales invoice shall have printed or clearly written thereon:

(a) Name, address, and tobacco license number of the purchaser and the seller;

(b) Date of delivery or shipment and invoice number;

(c) Brand, type, and quantity of Tobacco Product received;

(d) The place from which the Tobacco Product was shipped.

(3) A Manufacturer, Distributor, or Dealer, or its agents, or employees shall not, in a sale to a Manufacturer, Distributor, or Dealer:

(a) Create or knowingly accept an invoice which falsely states prices or any terms of any sale;

(b) Issue an invoice which does not clearly specify the sum of Georgia excise tax.

(4) All invoices shall:

(a) If excise tax has been paid, be boldly marked either "GEORGIA EXCISE TAX PAID" or similar language indicating state excise tax has been paid.

(b) If excise tax has not been paid, be boldly marked "PURCHASER RESPONSIBLE FOR EXCISE TAX" or "NO GEORGIA EXCISE TAX PAID – PURCHASER RESPONSIBLE."

(c) If an invoice is only for the sale of tax stamped cigarettes, then subsection (4) of this Regulation shall not apply.

(5) The Commissioner may suspend the tobacco license of any person or entity found to be in violation of this Regulation.

(6) The Commissioner may revoke such tobacco license after a hearing pursuant to O.C.G.A. § 48-11-6.

Authority O.C.G.A. §§ 48-2-12, 48-11-2, and 48-11-6.